

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION**

In re:

Myung Hee Kang and Nam Joon Kang,  
Debtor.

Case No. 10-13661-SSM  
Chapter 11

**OBJECTION TO EMPLOYMENT OF  
ACCOUNTING FIRM OF HIM AND KIM**

Comes Now, W. Clarkson McDow, Jr., United States Trustee, and files this objection to the approval of the employment of Dae C. Kim and the accounting firm of Him and Kim as accountant for the debtor. Application to Employ Accountant Effective August 25, 2010 [docket entry 31]

The Application states in part:

The Proposed Accountant provides tax accounting services for Eunjoo Park and Hong Hae Park. Mr. and Mrs. Park are former business associates with the debtors and are jointly liable with the debtors for the claims of Marjory Castro and Voloray LLC. Since Proposed Accountant would be providing accounting services for the Debtors in the areas of tax and bankruptcy reporting and accounting services and for Mr. and Mrs. Park in the tax accounting area, Applicants do not perceive there to be any actual or apparent conflict of interest.

Eunjoo Park and Yong Hae Park are listed as codebtors for the claims of Marjorie Castro claim amount \$44,486, and the claims of Volray LLC, claim amount unknown. Schedules F and H.

Office of United States Trustee  
Jack Frankel, Attorney  
115 South Union Street  
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This connection renders the proposed accountant not a “disinterested person” as defined by the Bankruptcy Code. The definition of the term “disinterested person” is broad enough to exclude anyone who in the slightest degree might have some interest or relationship that would color independent and impartial attitude required by the Bankruptcy Code. *In re Huntmar Beaumeade I Limited Partnership* 127 B.R. 363 (Bankr. E.D VA 1991) (citing 2 *Collier on Bankruptcy* ¶ 327.03[f] p. 327-38 (1989)).

Additionally, § 327 serves as an ethical mesh, preventing conflict of interest problems from arising and coloring the administration of bankruptcy cases. *In re US Jet, Inc.* 127 R.R. 11 (Bankr. E.D. VA 1991) No compelling reason is present for the court to approve this particular employment. Accordingly, the application should be denied.

September 22, 2010

W. Clarkson McDow, Jr.  
United States Trustee

/s/ Jack Frankel  
Jack Frankel, Attorney  
Office of United States Trustee  
115 South Union Street  
Alexandria, VA 22314  
(703) 557-7229

Certificate of Service

I hereby certify that on the 22<sup>nd</sup> day of September, 2010, I mailed, United States mail, postage prepaid, a copy of this objection and notice of objection and hearing to:

Christopher S. Moffitt, Esq.  
218 North Lee Street  
Alexandria, VA 22314

/s/ Jack Frankel  
Jack Frankel